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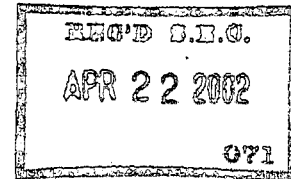
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April 22, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Diageo Capital plc, 6.15% Diageo Notes due 23rd April 2012 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 22, 2002. Tentative listing date – Not yet determined.

Sincerely,